

EXHIBIT 10

Reconciliation and Tracing Results - Shapiro Accounts

							BLMIS Bank Account Data							
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records ^[2]	BLMIS Bank Account ^[3]	Check Number	Check Bates Reference(s)	703 ID ^[3]	Multiple ID ^[3]
193425	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/1/1997	(65,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
294856	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/1/1997	(30,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
255101	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/16/1997	50,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable				
193431	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/16/1997	20,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable				
142310	1S0338	TRUST U/W/O PHILIP L SHAPIRO	11/12/1997	90,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable				
241393	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/2/1998	(65,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
58758	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/13/1998	(48,462)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
116075	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/1/1998	(65,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
218981	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/2/1998	50,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable				
80494	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/8/1998	(54,665)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
262225	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/1/1998	(65,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
142941	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/9/1998	(58,134)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
145262	1S0338	TRUST U/W/O PHILIP L SHAPIRO	8/4/1998	50,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable				
264115	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/1/1998	(65,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
139456	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/9/1998	(32,123)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
10424	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/4/1999	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	88848	MADWAA00387803-04		
13525	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/13/1999	(62,639)	CW	CHECK	Withdrawal	Check	Yes	509 Account	89376	MADWAA00377755-56		
277637	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/1/1999	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	90979	MADWAA00393118-19		
264710	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/13/1999	(55,281)	CW	CHECK	Withdrawal	Check	Yes	509 Account	91561	MADWAA00390364-65		
223643	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/1/1999	(65,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
305238	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/8/1999	(84,449)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
265285	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/1/1999	(65,000)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
207934	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/8/1999	(38,249)	CW	CHECK	Withdrawal	Check	n/a - records unavailable	n/a - records unavailable				
295409	1S0338	TRUST U/W/O PHILIP L SHAPIRO	12/14/1999	50,000	CA	CHECK	Deposit	Check	Yes	703 Account			4450	2802

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183203	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/3/2000	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	100374	MADWAA00052807-08		
208288	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/6/2000	(46,465)	CW	CHECK	Withdrawal	Check	Yes	509 Account	100830	MADWAA00054397-98		
253160	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	2/18/2000	500,000	CA	CHECK	Deposit	Check	Yes	703 Account			5378	3411
283261	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/3/2000	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	102714	MADWAA00040893-94		
247406	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/7/2000	(66,791)	CW	CHECK	Withdrawal	Check	Yes	509 Account	107283	MADWAA00041910-11		
285485	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/3/2000	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	109261	MADWAA00247762-63		
201833	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/7/2000	(40,575)	CW	CHECK	Withdrawal	Check	Yes	509 Account	109718	MADWAA00249446-47		
218692	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/2/2000	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	111607	MADWAA00260559-60		
257973	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/11/2000	(27,634)	CW	CHECK	Withdrawal	Check	Yes	509 Account	112098	MADWAA00258825-26		
55643	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/2/2001	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	121284	MADWAA00149177-78		
251268	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/10/2001	(24,637)	CW	CHECK	Withdrawal	Check	Yes	509 Account	121875	MADWAA00148341-42		
288814	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/2/2001	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	123623	MADWAA00150787-88		
232273	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/6/2001	(59,550)	CW	CHECK	Withdrawal	Check	Yes	509 Account	124109	MADWAA00131701-02		
292941	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/2/2001	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	125911	MADWAA00103426-27		
252132	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/9/2001	(40,434)	CW	CHECK	Withdrawal	Check	Yes	509 Account	126353	MADWAA00104270-71		
203397	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/1/2001	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	128074	MADWAA00088889-90		
244550	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/9/2001	(27,551)	CW	CHECK	Withdrawal	Check	Yes	509 Account	128504	MADWAA00087343-44		
266789	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/2/2002	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	131201	JPMSAF0000906 MADWAA00067423-24		
298650	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/11/2002	(42,388)	CW	CHECK	Withdrawal	Check	Yes	509 Account	131759	JPMSAF0001409 MADWAA00069013-14		
289279	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/1/2002	(65,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	133421	JPMSAF0003078 MADWAA00064751-52		
308050	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/10/2002	(15,211)	CW	CHECK	Withdrawal	Check	Yes	509 Account	133992	JPMSAF0003634 MADWAA00066561-62		
250980	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/30/2002	100,000	CA	CHECK	Deposit	Check	Yes	703 Account	362	JPMSAI0002515	16439	8418
66191	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/8/2002	(134,702)	CW	CHECK	Withdrawal	Check	Yes	509 Account	136379	JPMSAF0006118 MADWAA00112216-17		

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235902	IS0338	TRUST U/W/O PHILIP L SHAPIRO	7/8/2002	(54,378)	CW	CHECK	Withdrawal	Check	Yes	509 Account	136380	JPMSAF0006119 MADWAA00112218-19		
227700	IS0338	TRUST U/W/O PHILIP L SHAPIRO	8/22/2002	(995,438)	CW	CHECK	Withdrawal	Check	Yes	509 Account	137288	JPMSAF0006972 MADWAA00115873-74		
212107	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/7/2002	(169,164)	CW	CHECK	Withdrawal	Check	Yes	509 Account	138661	JPMSAF0008529 MADWAA00122434-35		
209573	IS0338	TRUST U/W/O PHILIP L SHAPIRO	10/7/2002	(64,717)	CW	CHECK	Withdrawal	Check	Yes	509 Account	138662	JPMSAF0008530 MADWAA00122436-37		
219589	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/10/2003	(60,241)	CW	CHECK	Withdrawal	Check	Yes	509 Account	141275	JPMSAF0011275 MADWAA00117722-23		
95311	IS0338	TRUST U/W/O PHILIP L SHAPIRO	1/10/2003	(3,741)	CW	CHECK	Withdrawal	Check	Yes	509 Account	141276	JPMSAF0011276 MADWAA00117724-25		
251733	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/28/2003	100,000	CA	CHECK	Deposit	Check	Yes	703 Account			20720	10131
155118	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/9/2003	(70,042)	CW	CHECK	Withdrawal	Check	Yes	509 Account	143521	JPMSAF0013454 MADWAA00307580-81		
24731	IS0338	TRUST U/W/O PHILIP L SHAPIRO	4/9/2003	(4,592)	CW	CHECK	Withdrawal	Check	Yes	509 Account	143522	JPMSAF0013455 MADWAA00307582-83		
159379	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	5/13/2003	100,000	CA	CHECK	Deposit	Check	Yes	703 Account			22466	10771
260108	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/8/2003	(89,184)	CW	CHECK	Withdrawal	Check	Yes	509 Account	145934	JPMSAF0015890 MADWAA00309603-04		
267010	IS0338	TRUST U/W/O PHILIP L SHAPIRO	7/8/2003	(5,477)	CW	CHECK	Withdrawal	Check	Yes	509 Account	145935	JPMSAF0015891 MADWAA00309605-06		
66809	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/17/2003	50,000	CA	CHECK	Deposit	Check	Yes	703 Account			23385	11116
267428	IS0467	NTC & CO FBO NORMA SHAPIRO <small>Red 1184</small>	9/3/2003	(78,133)	CW	CHECK	Withdrawal	Check	Yes	509 Account	147103	JPMSAF0016949 MADWAA00314731-32		
196777	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/9/2003	(115,093)	CW	CHECK	Withdrawal	Check	Yes	509 Account	148277	JPMSAF0018063 MADWAA00235396-97		
11934	IS0338	TRUST U/W/O PHILIP L SHAPIRO	10/9/2003	(7,192)	CW	CHECK	Withdrawal	Check	Yes	509 Account	148278	JPMSAF0018064 MADWAA00235398-99		
301906	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/8/2004	(47,840)	CW	CHECK	Withdrawal	Check	Yes	509 Account	150970	JPMSAF0020150 MADWAA00236216-17		
95708	IS0338	TRUST U/W/O PHILIP L SHAPIRO	1/8/2004	(3,046)	CW	CHECK	Withdrawal	Check	Yes	509 Account	150971	JPMSAF0020151 MADWAA00236218-19		
59154	IS0338	TRUST U/W/O PHILIP L SHAPIRO	1/28/2004	61,985	CA	CHECK	Deposit	Check	Yes	703 Account	116	JPMSAI0004991	26147	12254
16202	IS0338	TRUST U/W/O PHILIP L SHAPIRO	2/12/2004	(1,026)	CW	CHECK	Withdrawal	Check	Yes	509 Account	151816	JPMSAF0021060 MADWAA00230030-31		
260203	IS0338	TRUST U/W/O PHILIP L SHAPIRO	3/23/2004	28,331	CA	CHECK	Deposit	Check	Yes	703 Account	1032	JPMSAI0005349	26939	12571
202133	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/8/2004	(69,721)	CW	CHECK	Withdrawal	Check	Yes	509 Account	153396	JPMSAF0022719 MADWAA00228163-64		
159088	IS0338	TRUST U/W/O PHILIP L SHAPIRO	4/8/2004	(3,684)	CW	CHECK	Withdrawal	Check	Yes	509 Account	153397	JPMSAF0022720-21 MADWAA00228165-66		
244505	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/7/2004	(107,155)	CW	CHECK	Withdrawal	Check	Yes	509 Account	155716	JPMSAF0025449 MADWAA00340657-58		

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165538	IS0338	TRUST U/W/O PHILIP L SHAPIRO	7/7/2004	(9,213)	CW	CHECK	Withdrawal	Check	Yes	509 Account	155717	JPMSAF0025450 MADWAA00340659-60		
72937	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/7/2004	(89,315)	CW	CHECK	Withdrawal	Check	Yes	509 Account	158150	JPMSAF0028112 MADWAA00337991-92		
15557	IS0338	TRUST U/W/O PHILIP L SHAPIRO	10/7/2004	(7,329)	CW	CHECK	Withdrawal	Check	Yes	509 Account	158151	JPMSAF0028113 MADWAA00337993-94		
239250	IS0467	NTC & CO FBO NORMA SHAPIRO <small>Redacted 1184</small>	12/27/2004	(84,859)	CW	CHECK	Withdrawal	Check	Yes	509 Account	159854	JPMSAF0029872-73 MADWAA00335663-64		
280171	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/7/2005	(67,123)	CW	CHECK	Withdrawal	Check	Yes	509 Account	160767	JPMSAF0030994 MADWAA00348981-82		
248115	IS0338	TRUST U/W/O PHILIP L SHAPIRO	1/7/2005	(5,910)	CW	CHECK	Withdrawal	Check	Yes	509 Account	160768	JPMSAF0030995 MADWAA00348983-84		
313748	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/7/2005	(69,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	163234	JPMSAF0033603 MADWAA00162418-19		
218896	IS0338	TRUST U/W/O PHILIP L SHAPIRO	4/7/2005	(6,049)	CW	CHECK	Withdrawal	Check	Yes	509 Account	163235	JPMSAF0033604 MADWAA00162420-21		
269078	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/7/2005	(73,134)	CW	CHECK	Withdrawal	Check	Yes	509 Account	165829	JPMSAF0036343 MADWAA00156820-21		
186048	IS0338	TRUST U/W/O PHILIP L SHAPIRO	7/7/2005	(6,445)	CW	CHECK	Withdrawal	Check	Yes	509 Account	165830	JPMSAF0036344 MADWAA00156822-23		
230384	IS0467	NTC & CO FBO NORMA SHAPIRO <small>Redacted 1184</small>	8/29/2005	11,034	CA	ROLLOVER CHECK	Deposit	Check	Yes	703 Account	210	JPMSAI0008899	34421	15159
107085	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/7/2005	(66,482)	CW	CHECK	Withdrawal	Check	Yes	509 Account	168391	JPMSAF0039025 MADWAA00169423-24		
196462	IS0338	TRUST U/W/O PHILIP L SHAPIRO	10/7/2005	(5,888)	CW	CHECK	Withdrawal	Check	Yes	509 Account	168392	JPMSAF0039026 MADWAA00169425-26		
313717	IS0467	NTC & CO FBO NORMA SHAPIRO <small>Redacted 1184</small>	12/23/2005	(92,386)	CW	CHECK	Withdrawal	Check	Yes	509 Account	170103	JPMSAF0040935		
52598	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/9/2006	(106,825)	CW	CHECK	Withdrawal	Check	Yes	509 Account	171039	JPMSAF0041981 MADWAA00360805-06		
308234	IS0338	TRUST U/W/O PHILIP L SHAPIRO	1/9/2006	(9,323)	CW	CHECK	Withdrawal	Check	Yes	509 Account	171040	JPMSAF0041982 MADWAA00360807-08		
13294	IS0338	TRUST U/W/O PHILIP L SHAPIRO	3/24/2006	(2,470)	CW	CHECK	Withdrawal	Check	Yes	509 Account	172632	JPMSAF0043710 MADWAA00375793-94		
297625	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/7/2006	(82,723)	CW	CHECK	Withdrawal	Check	Yes	509 Account	173641	JPMSAF0044847 MADWAA00374599-600		
213668	IS0338	TRUST U/W/O PHILIP L SHAPIRO	4/7/2006	(7,580)	CW	CHECK	Withdrawal	Check	Yes	509 Account	173642	JPMSAF0044848 MADWAA00374601-02		
215663	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/10/2006	(90,792)	CW	CHECK	Withdrawal	Check	Yes	509 Account	176356	JPMSAF0047700 MADWAA00371710-11		
262863	IS0338	TRUST U/W/O PHILIP L SHAPIRO	7/10/2006	(8,367)	CW	CHECK	Withdrawal	Check	Yes	509 Account	176357	JPMSAF0047701 MADWAA00371712-13		
210576	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/6/2006	(162,095)	CW	CHECK	Withdrawal	Check	Yes	509 Account	178806	JPMSAF0050021 MADWAA00198857-58		
114167	IS0338	TRUST U/W/O PHILIP L SHAPIRO	10/6/2006	(14,581)	CW	CHECK	Withdrawal	Check	Yes	509 Account	178807	JPMSAF0050022 MADWAA00198859-60		
250793	IS0467	NTC & CO FBO NORMA SHAPIRO <small>Redacted 1184</small>	10/13/2006	(100,815)	CW	CHECK	Withdrawal	Check	Yes	509 Account	179240	JPMSAF0050437 MADWAA00212818-19		

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231947	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/8/2007	(85,843)	CW	CHECK	Withdrawal	Check	Yes	509 Account	181656	MADWAA00193685-86		
266440	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/8/2007	(7,421)	CW	CHECK	Withdrawal	Check	Yes	509 Account	181657	JPMSAF0053178 MADWAA00193687-88		
166513	1S0338	TRUST U/W/O PHILIP L SHAPIRO	3/27/2007	(2,650)	CW	CHECK	Withdrawal	Check	Yes	509 Account	183292	JPMSAF0054620 MADWAA00266480-81		
211170	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/4/2007	(75,145)	CW	CHECK	Withdrawal	Check	Yes	509 Account	184228	JPMSAF0055541 MADWAA00269108-09		
21746	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/4/2007	(6,562)	CW	CHECK	Withdrawal	Check	Yes	509 Account	184229	JPMSAF0055542 MADWAA00269110-11		
204926	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/6/2007	(98,112)	CW	CHECK	Withdrawal	Check	Yes	509 Account	187175	JPMSAF0058347 MADWAA00272029-30		
287780	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/6/2007	(8,521)	CW	CHECK	Withdrawal	Check	Yes	509 Account	187176	JPMSAF0058348 MADWAA00272031-32		
94353	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/4/2007	(103,724)	CW	CHECK	Withdrawal	Check	Yes	509 Account	189896	JPMSAF0060922 MADWAA00265076-77		
178058	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/4/2007	(9,028)	CW	CHECK	Withdrawal	Check	Yes	509 Account	189897	JPMSAF0060923 MADWAA00265078-79		
280782	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/29/2007	300,000	CA	CHECK	Deposit	Check	Yes	703 Account	368	JPMSAI0012038	44867	18318
203459	1S0467	NTC & CO FBO NORMA SHAPIRO <small>Red (1184)</small>	12/27/2007	(112,576)	CW	CHECK	Withdrawal	Check	Yes	509 Account	191872	JPMSAF0062849 MADWAA00292714-15		
212080	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/8/2008	(88,232)	CW	CHECK	Withdrawal	Check	Yes	509 Account	192833	JPMSAF0063797 MADWAA00289637-38		
254205	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/8/2008	(7,482)	CW	CHECK	Withdrawal	Check	Yes	509 Account	192834	JPMSAF0063798 MADWAA00289639-40		
270287	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/7/2008	(43,862)	CW	CHECK	Withdrawal	Check	Yes	509 Account	195464	JPMSAF0066320		
211699	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/7/2008	(3,663)	CW	CHECK	Withdrawal	Check	Yes	509 Account	195465	JPMSAF0066321 MADWAA00299054-55		
216448	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/7/2008	(199,403)	CW	CHECK	Withdrawal	Check	Yes	509 Account	198167	JPMSAF0068958 MADWAA00294013-14		
128359	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/7/2008	(13,903)	CW	CHECK	Withdrawal	Check	Yes	509 Account	198168	JPMSAF0068959 MADWAA00294015-16		
203725	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/6/2008	(54,378)	CW	CHECK	Withdrawal	Check	Yes	509 Account	200727	JPMSAF0071406 MADWAA00299118-19		
257143	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/6/2008	(4,559)	CW	CHECK	Withdrawal	Check	Yes	509 Account	200728	JPMSAF0071407 MADWAA00299120-21		

Reconciliation and Tracing Results - Shapiro Accounts

										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records ^[2]	BLMIS Bank Account ^[3]	Check Number	Check Bates Reference(s)	703 ID ^[3]	Multiple ID ^[3]
88961	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/21/2008	(1,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	201373	JPMSAF0072030 MADWAA00285107-08		

^[1] The information contained in these columns was obtained from the BLMIS customer statements

^[2] My reconciliation analysis involves reconciling cash transactions during the entire period for the Shapiro Accounts to multiple sources of information, including BLMIS bank records. See **Exhibit 7** for the results of my complete reconciliation analysis

^[3] The results of our analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Analysis - December 1998 to December 2008", which are attached as **Exhibits 4 and 5**, respectively

^[4] My tracing analysis involves tracing cash withdrawals from BLMIS during the Two Year Period

^[5] For withdrawals via checks, the banking institution, bank account number and bank account holder are based on information contained on the back of the cancelled check, including the endorser of the check

^[6] The BLMIS bank records refer to the banking institution as Washington Mutual. In 2008, JP Morgan Chase acquired Washington Mutual. See *Government Seizes WaMu and Sells Some Assets*, NEW YORK TIMES, <http://www.nytimes.com/2008/09/26/business/26wamu.html> (last visited May 8, 2015).

^[7] The BLMIS bank records refer to the banking institution as 1st United Bank. In 2014, Valley National Bank acquired 1st United Bank. See *1st United, Palm Beach County's largest bank, acquired by New Jersey bank*, SOUTH FLORIDA BUSINESS JOURNAL, <http://www.bizjournals.com/southflorida/news/2014/05/08/1st-united-palm-beach-county-s-largest-bank.html> (last visited May 8, 2015).

^[8] The copy of the corresponding cancelled check was stamped "Credit to the Account of The Within Named Payee In Accordance With Payee's Instructions Absence of Endorsement Guaranteed By 1st United Bank Palm Beach" which means that the bank received the check without the payee's endorsement. The check was made payable to "Trust U/W/O Philip L Shapiro" which I included as the potential bank account holder based on BLMIS bank records.

^[9] The cancelled check from BLMIS records did not contain the name of an account holder for the bank account in receipt of funds from BLMIS. However, it appears that NTC or NTC related entities held a bank account at JP Morgan Chase. See Pensco Trust Company, Pensco Traditional/Roth IRA Transfer/Rollover Request Form IRA-5142C (7/2012). Based on this, and based on my review and analysis of the NTC quarterly account statements (as further discussed in **Section VII** of my report), it is reasonable to assume that the holder(s) of the bank account identified through my Receiving Bank analysis are NTC or NTC related entities. I understand that the Trustee has not received the relevant bank records related to bank accounts held by NTC or NTC related entities.

^[10] The NTC quarterly account statements produced to the Trustee related to the Shapiro NTC Account reflect a \$112,576 increase to cash on 12/28/2007 (which is consistent with my tracing of the cash withdrawal transaction in December 2007 from the Shapiro NTC Account based on BLMIS bank records). The NTC quarterly account statements also reflect a \$112,566 decrease in cash on 12/31/2007 with the description "SAME DAY DISTRIBUTION For Tax Year 2007" and a decrease in cash of \$10 for a check fee. See FISERV-SHAPIRO-00023-25. The bank records produced to the Trustee by JPMorgan Chase reflect a deposit of \$112,566 on 1/2/2008 into account #xxx-xxx139-2 held by defendant Norma Shapiro. See JPM-SHAPIRO00000134.

Reconciliation and Tracing Results - Shapiro Accounts

							Tracing Results - per BLMIS Bank Records ^[4]				Tracing Results - per Defendants' Bank Records ^[4]				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Original Banking Institution ^[5]	Current Banking Institution	Bank Account Number ^[5]	Potential Bank Account Holder(s) ^[5]	Bank Statement Transaction Date	Bank Statement Amount	Bank Account Number	Bank Account Holder	Bank Statement Bates Reference
193425	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/1/1997	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
294856	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/1/1997	(30,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
255101	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/16/1997	50,000	CA	CHECK	n/a - deposit				n/a - deposit				
193431	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/16/1997	20,000	CA	CHECK	n/a - deposit				n/a - deposit				
142310	1S0338	TRUST U/W/O PHILIP L SHAPIRO	11/12/1997	90,000	CA	CHECK	n/a - deposit				n/a - deposit				
241393	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/2/1998	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
58758	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/13/1998	(48,462)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
116075	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/1/1998	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
218981	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/2/1998	50,000	CA	CHECK	n/a - deposit				n/a - deposit				
80494	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/8/1998	(54,665)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
262225	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/1/1998	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
142941	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/9/1998	(58,134)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
145262	1S0338	TRUST U/W/O PHILIP L SHAPIRO	8/4/1998	50,000	CA	CHECK	n/a - deposit				n/a - deposit				
264115	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/1/1998	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
139456	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/9/1998	(32,123)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
10424	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/4/1999	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
13525	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/13/1999	(62,639)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
277637	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/1/1999	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
264710	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/13/1999	(55,281)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
223643	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/1/1999	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
305238	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/8/1999	(84,449)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
265285	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/1/1999	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
207934	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/8/1999	(38,249)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
295409	1S0338	TRUST U/W/O PHILIP L SHAPIRO	12/14/1999	50,000	CA	CHECK	n/a - deposit				n/a - deposit				

Reconciliation and Tracing Results - Shapiro Accounts

							Tracing Results - per BLMIS Bank Records ^[4]				Tracing Results - per Defendants' Bank Records ^[4]				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Original Banking Institution ^[5]	Current Banking Institution	Bank Account Number ^[5]	Potential Bank Account Holder(s) ^[5]	Bank Statement Transaction Date	Bank Statement Amount	Bank Account Number	Bank Account Holder	Bank Statement Bates Reference
183203	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/3/2000	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
208288	IS0338	TRUST U/W/O PHILIP L SHAPIRO	1/6/2000	(46,465)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
253160	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	2/18/2000	500,000	CA	CHECK	n/a - deposit				n/a - deposit				
283261	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/3/2000	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
247406	IS0338	TRUST U/W/O PHILIP L SHAPIRO	4/7/2000	(66,791)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
285485	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/3/2000	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
201833	IS0338	TRUST U/W/O PHILIP L SHAPIRO	7/7/2000	(40,575)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
218692	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/2/2000	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
257973	IS0338	TRUST U/W/O PHILIP L SHAPIRO	10/11/2000	(27,634)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
55643	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/2/2001	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
251268	IS0338	TRUST U/W/O PHILIP L SHAPIRO	1/10/2001	(24,637)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
288814	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/2/2001	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
232273	IS0338	TRUST U/W/O PHILIP L SHAPIRO	4/6/2001	(59,550)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
292941	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/2/2001	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
252132	IS0338	TRUST U/W/O PHILIP L SHAPIRO	7/9/2001	(40,434)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
203397	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/1/2001	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
244550	IS0338	TRUST U/W/O PHILIP L SHAPIRO	10/9/2001	(27,551)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
266789	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/2/2002	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
298650	IS0338	TRUST U/W/O PHILIP L SHAPIRO	1/11/2002	(42,388)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
289279	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/1/2002	(65,000)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
308050	IS0338	TRUST U/W/O PHILIP L SHAPIRO	4/10/2002	(15,211)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
250980	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/30/2002	100,000	CA	CHECK	n/a - deposit				n/a - deposit				
66191	IS0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/8/2002	(134,702)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				

Reconciliation and Tracing Results - Shapiro Accounts

							Tracing Results - per BLMIS Bank Records ^[4]				Tracing Results - per Defendants' Bank Records ^[4]				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Original Banking Institution ^[5]	Current Banking Institution	Bank Account Number ^[5]	Potential Bank Account Holder(s) ^[5]	Bank Statement Transaction Date	Bank Statement Amount	Bank Account Number	Bank Account Holder	Bank Statement Bates Reference
235902	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/8/2002	(54,378)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
227700	1S0338	TRUST U/W/O PHILIP L SHAPIRO	8/22/2002	(995,438)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
212107	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/7/2002	(169,164)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
209573	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/7/2002	(64,717)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
219589	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/10/2003	(60,241)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
95311	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/10/2003	(3,741)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
251733	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/28/2003	100,000	CA	CHECK	n/a - deposit				n/a - deposit				
155118	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/9/2003	(70,042)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
24731	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/9/2003	(4,592)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
159379	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	5/13/2003	100,000	CA	CHECK	n/a - deposit				n/a - deposit				
260108	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/8/2003	(89,184)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
267010	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/8/2003	(5,477)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
66809	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/17/2003	50,000	CA	CHECK	n/a - deposit				n/a - deposit				
267428	1S0467	NTC & CO FBO NORMA SHAPIRO (1184)	9/3/2003	(78,133)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
196777	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/9/2003	(115,093)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
11934	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/9/2003	(7,192)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
301906	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/8/2004	(47,840)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
95708	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/8/2004	(3,046)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
59154	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/28/2004	61,985	CA	CHECK	n/a - deposit				n/a - deposit				
16202	1S0338	TRUST U/W/O PHILIP L SHAPIRO	2/12/2004	(1,026)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
260203	1S0338	TRUST U/W/O PHILIP L SHAPIRO	3/23/2004	28,331	CA	CHECK	n/a - deposit				n/a - deposit				
202133	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/8/2004	(69,721)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
159088	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/8/2004	(3,684)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
244505	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/7/2004	(107,155)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				

Reconciliation and Tracing Results - Shapiro Accounts

							Tracing Results - per BLMIS Bank Records ^[4]				Tracing Results - per Defendants' Bank Records ^[4]				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Original Banking Institution ^[5]	Current Banking Institution	Bank Account Number ^[5]	Potential Bank Account Holder(s) ^[5]	Bank Statement Transaction Date	Bank Statement Amount	Bank Account Number	Bank Account Holder	Bank Statement Bates Reference
165538	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/7/2004	(9,213)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
72937	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/7/2004	(89,315)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
15557	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/7/2004	(7,329)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
239250	1S0467	NTC & CO FBO NORMA SHAPIRO ^{Redacted} 1184)	12/27/2004	(84,859)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
280171	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/7/2005	(67,123)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
248115	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/7/2005	(5,910)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
313748	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/7/2005	(69,500)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
218896	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/7/2005	(6,049)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
269078	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/7/2005	(73,134)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
186048	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/7/2005	(6,445)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
230384	1S0467	NTC & CO FBO NORMA SHAPIRO ^{Redacted} 1184)	8/29/2005	11,034	CA	ROLLOVER CHECK	n/a - deposit				n/a - deposit				
107085	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/7/2005	(66,482)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
196462	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/7/2005	(5,888)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
313717	1S0467	NTC & CO FBO NORMA SHAPIRO ^{Redacted} 1184)	12/23/2005	(92,386)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
52598	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/9/2006	(106,825)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
308234	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/9/2006	(9,323)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
13294	1S0338	TRUST U/W/O PHILIP L SHAPIRO	3/24/2006	(2,470)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
297625	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/7/2006	(82,723)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
213668	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/7/2006	(7,580)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
215663	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/10/2006	(90,792)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
262863	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/10/2006	(8,367)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
210576	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/6/2006	(162,095)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
114167	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/6/2006	(14,581)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				
250793	1S0467	NTC & CO FBO NORMA SHAPIRO ^{Redacted} 1184)	10/13/2006	(100,815)	CW	CHECK	n/a - prior to Two Year Period				n/a - prior to Two Year Period				

Reconciliation and Tracing Results - Shapiro Accounts

							Tracing Results - per BLMIS Bank Records ^[4]				Tracing Results - per Defendants' Bank Records ^[4]				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Original Banking Institution ^[5]	Current Banking Institution	Bank Account Number ^[5]	Potential Bank Account Holder(s) ^[5]	Bank Statement Transaction Date	Bank Statement Amount	Bank Account Number	Bank Account Holder	Bank Statement Bates Reference
231947	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/8/2007	(85,843)	CW	CHECK	Washington Mutual	JPMorgan Chase ^[6]	Unknown	Norma Shapiro	1/11/2007	85,843	xxx-xxx139-2	Norma Shapiro	JPM-SHAPIRO00000098
266440	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/8/2007	(7,421)	CW	CHECK	Northern Trust Bank	Northern Trust Bank	xxxxxx0130	Trust U/W/O Phillip L Shapiro / Norma Shapiro	n/a - records unavailable				
166513	1S0338	TRUST U/W/O PHILIP L SHAPIRO	3/27/2007	(2,650)	CW	CHECK	1st United Bank	Valley National Bank ^[7]	xxxx0717	Trust U/W/O Phillip L Shapiro ^[8]	n/a - records unavailable				
211170	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/4/2007	(75,145)	CW	CHECK	Washington Mutual	JPMorgan Chase ^[6]	Unknown	Norma Shapiro	4/9/2007	75,145	xxx-xxx139-2	Norma Shapiro	JPM-SHAPIRO00000107
21746	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/4/2007	(6,562)	CW	CHECK	Northern Trust Bank	Northern Trust Bank	xxxxxx0130	Trust U/W/O Phillip L Shapiro / Norma Shapiro	n/a - records unavailable				
204926	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/6/2007	(98,112)	CW	CHECK	Washington Mutual	JPMorgan Chase ^[6]	Unknown	Norma Shapiro	7/10/2007	98,112	xxx-xxx139-2	Norma Shapiro / Laura Guggenheimer Cole	JPM-SHAPIRO00000116
287780	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/6/2007	(8,521)	CW	CHECK	Northern Trust Bank	Northern Trust Bank	xxxxxx0130	Trust U/W/O Phillip L Shapiro / Norma Shapiro	n/a - records unavailable				
94353	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/4/2007	(103,724)	CW	CHECK	Washington Mutual	JPMorgan Chase ^[6]	Unknown	Norma Shapiro	10/10/2007	103,724	xxx-xxx139-2	Norma Shapiro / Laura Guggenheimer Cole	JPM-SHAPIRO00000125
178058	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/4/2007	(9,028)	CW	CHECK	Northern Trust Bank	Northern Trust Bank	xxxxxx0130	Trust U/W/O Phillip L Shapiro / Norma Shapiro	10/15/2007	9,028	xxxxxx0130	Norma Shapiro	10-04486_NTC_0000058
280782	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/29/2007	300,000	CA	CHECK	n/a - deposit				n/a - deposit				
203459	1S0467	NTC & CO FBO NORMA SHAPIRO ^{Roda} 1184)	12/27/2007	(112,576)	CW	CHECK	JP Morgan Chase Bank	JPMorgan Chase Bank	Unknown	NTC ^[9]	1/2/2008	112,566	xxx-xxx139-2 ^[10]	Norma Shapiro / Laura Guggenheimer Cole	JPM-SHAPIRO00000134
212080	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	1/8/2008	(88,232)	CW	CHECK	Washington Mutual	JPMorgan Chase ^[6]	Unknown	Norma Shapiro	1/11/2008	88,232	xxx-xxx139-2	Norma Shapiro / Laura Guggenheimer Cole	JPM-SHAPIRO00000134
254205	1S0338	TRUST U/W/O PHILIP L SHAPIRO	1/8/2008	(7,482)	CW	CHECK	Northern Trust Bank	Northern Trust Bank	xxxxxx0130	Trust U/W/O Phillip L Shapiro / Norma Shapiro	1/28/2008	7,482	xxxxxx0130	Norma Shapiro / Laura G Cole	10-04486_NTC_0000061 10-04486_NTC_0000109 1-110 1
270287	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	4/7/2008	(43,862)	CW	CHECK	Washington Mutual	JPMorgan Chase ^[6]	Unknown	Norma Shapiro	4/10/2008	43,862	xxx-xxx139-2	Norma Shapiro / Laura Guggenheimer Cole	JPM-SHAPIRO00000143-44
211699	1S0338	TRUST U/W/O PHILIP L SHAPIRO	4/7/2008	(3,663)	CW	CHECK	Northern Trust Bank	Northern Trust Bank	xxxxxx0130	Trust U/W/O Phillip L Shapiro / Norma Shapiro	4/14/2008	3,663	xxxxxx0130	Norma Shapiro / Laura G Cole	10-04486_NTC_0000066-67 10-04486_NTC_0000117 1-118 1
216448	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	7/7/2008	(199,403)	CW	CHECK	Washington Mutual	JPMorgan Chase ^[6]	Unknown	Norma Shapiro	n/a - records unavailable				
128359	1S0338	TRUST U/W/O PHILIP L SHAPIRO	7/7/2008	(13,903)	CW	CHECK	Northern Trust Bank	Northern Trust Bank	Unknown	Trust U/W/O Phillip L Shapiro / Norma Shapiro	7/17/2008	13,903	xxxxxx0130	Norma Shapiro / Laura G Cole	10-04486_NTC_0000072 10-04486_NTC_0000121 1-122 1
203725	1S0337	NORMA SHAPIRO TRUSTEE NORMA SHAPIRO REV DEC TRUST U/A/D 9/16/08	10/6/2008	(54,378)	CW	CHECK	Northern Trust Bank	Northern Trust Bank	xxxxxx0130	Norma Shapiro	10/9/2008	54,378	xxxxxx0130	Norma Shapiro / Laura G Cole	10-04486_NTC_0000079-80 10-04486_NTC_0000131 1-132 1
257143	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/6/2008	(4,559)	CW	CHECK	Northern Trust Bank	Northern Trust Bank	xxxxxx0130	Trust U/W/O Phillip L Shapiro / Norma Shapiro	10/9/2008	4,559	xxxxxx0130	Norma Shapiro / Laura G Cole	10-04486_NTC_0000079-80 10-04486_NTC_0000129 1-130 1

Reconciliation and Tracing Results - Shapiro Accounts

							Tracing Results - per BLMIS Bank Records ^[4]				Tracing Results - per Defendants' Bank Records ^[4]				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Original Banking Institution ^[5]	Current Banking Institution	Bank Account Number ^[5]	Potential Bank Account Holder(s) ^[5]	Bank Statement Transaction Date	Bank Statement Amount	Bank Account Number	Bank Account Holder	Bank Statement Bates Reference
88961	1S0338	TRUST U/W/O PHILIP L SHAPIRO	10/21/2008	(1,000)	CW	CHECK	1st United Bank	Valley National Bank ^[7]	Unknown	Unknown	n/a - records unavailable				

^[1] The information contained in these columns was obtained from the BLMIS customer statements

^[2] My reconciliation analysis involves reconciling cash transactions during the entire period for the Shapiro Accounts to multiple sources of information, including BLMIS bank records See **Exhibit 7** for the results of my complete reconciliation analysis

^[3] The results of our analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Analysis - December 1998 to December 2008", which are attached as **Exhibits 4 and 5**, respectively

^[4] My tracing analysis involves tracing cash withdrawals from BLMIS during the Two Year Period

^[5] For withdrawals via checks, the banking institution, bank account number and bank account holder are based on information contained on the back of the cancelled check, including the endorser of the check

^[6] The BLMIS bank records refer to the banking institution as Washington Mutual In 2008, JP Morgan Chase acquired Washington Mutual See *Government Seizes WaMu and Sells Some Assets*, NEW YORK TIMES, <http://www.nytimes.com/2008/09/26/business/26wamu.html> (last visited May 8, 2015)

^[7] The BLMIS bank records refer to the banking institution as 1st United Bank In 2014, Valley National Bank acquired 1st United Bank See *1st United, Palm Beach County's largest bank, acquired by New Jersey bank*, SOUTH FLORIDA BUSINESS JOURNAL, <http://www.bizjournals.com/southflorida/news/2014/05/08/1st-united-palm-beach-county-s-largest-bank.html> (last visited May 8, 2015)

^[8] The copy of the corresponding cancelled check was stamped "Credit to the Account of The Within Named Payee In Accordance With Payee's Instructions Absence of Endorsement Guaranteed By 1st United Bank Palm Beach" which means that the bank received the check without the payee's endorsement The check was made payable to "Trust U/W/O Philip L Shapiro" which I included as the potential bank account holder based on BLMIS bank records

^[9] The cancelled check from BLMIS records did not contain the name of an account holder for the bank account in receipt of funds from BLMIS However, it appears that NTC or NTC related entities held a bank account at JP Morgan Chase See Pensco Trust Company, Pensco Traditional/Roth IRA Transfer/Rollover Request Form IRA-5142C (7/2012) Based on this, and based on my review and analysis of the NTC quarterly account statements (as further discussed in **Section VII** of my report), it is reasonable to assume that the holder(s) of the bank account identified through my Receiving Bank analysis are NTC or NTC related entities I understand that the Trustee has not received the relevant bank records related to bank accounts held by NTC or NTC related entities

^[10] The NTC quarterly account statements produced to the Trustee related to the Shapiro NTC Account reflect a \$112,576 increase to cash on 12/28/2007 (which is consistent with my tracing of the cash withdrawal transaction in December 2007 from the Shapiro NTC Account based on BLMIS bank records) The NTC quarterly account statements also reflect a \$112,566 decrease in cash on 12/31/2007 with the description "SAME DAY DISTRIBUTION For Tax Year 2007" and a decrease in cash of \$10 for a check fee See FISERV-SHAPIRO-00023-25 The bank records produced to the Trustee by JPMorgan Chase reflect a deposit of \$112,566 on 1/2/2008 into account #xxx-xxx139-2 held by defendant Norma Shapiro See JPM-SHAPIRO00000134